

## **REPORT DIGEST**

### **DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES TINLEY PARK MENTAL HEALTH CENTER FINANCIAL AND COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1995**

#### **FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

There were no material compliance findings noted during this audit. Center management should be commended for its record of maintaining good fiscal controls.

#### **AUDITORS' OPINION**

Our auditors state that the Center's financial statements of its locally held Commissary fund for the two years ended June 30, 1995 were fairly presented.

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WILLIAM G. HOLLAND, Auditor General

WGH:ROQ

#### **SUMMARY OF AUDIT FINDINGS**

##### **Number of This Audit Prior Audit**

Audit findings 00

Repeat findings 00

Recommendations implemented or  
not repeated 01

#### **SPECIAL ASSISTANT AUDITORS**

Crowe, Chizek and Company were our special assistant auditors for this audit.

{Expenditures and Activity Measures are summarized on the reverse page.}

**TINLEY PARK MENTAL HEALTH CENTER**  
**FINANCIAL AND COMPLIANCE AUDIT**  
**For The Two Years Ended June 30, 1995**

<b>EXPENDITURE STATISTICS</b>	<b>FY 1995</b>	<b>FY 1994</b>	<b>FY 1993</b>
● <b>Total Expenditures (All Funds)</b>	\$25,054,419	\$24,391,182	\$23,909,120
<u>Operations Total</u> % of Total Expenditures	\$25,029,419 100%	\$24,374,882 100%	\$23,887,720 100%
Personal Services % of Operations Expenditures Average No. of Employees	\$19,184,193 77% 499	\$18,363,695 75% 494	\$17,959,283 75% 529
Other Payroll Costs (FICA, Retirement) % of Operations Expenditures	\$2,046,595 8%	\$1,966,279 8%	\$1,890,662 8%
Contractual Services % of Operations Expenditures	\$ 934,398 4%	\$1,021,864 4%	\$ 936,253 4%
All Other Operations Items % of Operations Expenditures	\$2,876,733 11%	\$3,023,044 12%	\$3,101,522 13%
<u>Grants Total</u> % of Total Expenditures	\$12,500 0%	\$16,300 0%	\$21,400 0%
● <b>Cost of Property and Equipment</b>	\$37,820,646	\$37,328,263	\$36,610,524

<b>SELECTED ACTIVITY MEASURES</b>	<b>FY 1995</b>	<b>FY 1994</b>	<b>FY 1993</b>
●Average Resident Population	235	258	305
●Ratio of Employees to Residents	2.12	1.91	1.73
●Cost Per Year Per Resident	\$95,453	\$84,969	\$69,895
●National School Lunch Program	\$0	\$0	\$0

**AGENCY DIRECTOR(S)**

During Audit Period: Dr. Abdul Basit, Ph.D. and Delores Newman, M.S.  
 Currently: Delores Newman, M.S. (Effective February 14, 1995)







